

- ital of one hundred thousand dollars or more, two hundred dollars; on a capital of fifty thousand dollars, and less than one hundred thousand dollars, one hundred dollars; on a capital of twenty-five thousand dollars, and less than fifty thousand dollars, fifty dollars; on a capital of less amount than twenty-five thousand dollars, twenty-five dollars; and also ten dollars additional for each county in which any of said banks, associations, bankers or brokers have an agency. On failure to comply with the provisions of this section, the banks, associations or persons mentioned, shall pay as taxes two thousand dollars, to be collected by the state treasurer.
- Penalty.**
- Liquor dealers.** SEC. 25. Every person who in any manner, either by wholesale or retail, sells any spirituous or vinous liquors, porter, lager beer, or other malt liquors, shall pay a tax of five per cent. on the amount of purchases of any and all liquors, in or out of the state: *Provided*, That no county shall levy for county purposes a greater sum than is hereby levied for state purposes. Any agent who offers any such liquors for sale shall pay a like tax on the value of all liquors of any description sold by him. The
- Proviso.**
- Statement of purchases to be made to register.** persons mentioned in this section shall, within ten days after the first day of January and July in each year, deliver to the register of deeds a sworn statement of the total amount of his purchases for the preceding six months ending on the thirty first day of December, or the thirtieth day of June. And it shall be the duty of the
- Duty of register.** register of deeds to give ten days notice prior to the first day of January and July to the persons aforesaid, to
- Power of register to compel production of books.** make the said statement. The register of deeds shall have the same power to compel such persons to submit their books for examination as is given in section seventeen in relation to merchants and other dealers, under the same penalties for failure to submit the books for such examination as is prescribed in said section seventeen.